

TO THE CLERK OF MCPHERSON COUNTY, STATE OF KANSAS

We, the undersigned, duly elected, qualified and acting officers of McPherson County, Kansas, certify that: (1) the hearing mentioned in the attached proofs of publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2021; and (3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations for the 2021 Budget.

			2021 ADOPTED BUDGET		County Clerk's Use Only
TABLE OF CONTENTS:			Expenditures	Amount of 2020 Tax to be Levied	
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Fund	K.S.A.				
General	79-1945	79-1946	5 - 9	13,039,973	7,002,854/
Public Works	68-5,101	68-518c	10	6,939,525	5,430,137/
Health		65-204	10-11	748,580	196,590/
Employee Benefits		12-16,102	12	2,884,300	2,343,747/
Noxious Weed		2-1318	12	365,318	169,532/
Comm. Developmental Svc.		19-4011	13	392,362	101,012/
Debt Service			13	318,000	0
Community Corrections			14	1,132,581	0
Court Trustee Fund			14	343,388	0
Telephone Tax - Est. 2012			14	330,603	0
Special Alcohol			15	12,000	0
Special Park & Recreation			15	20,000	0
Technology Fund - Register of Deeds			15	80,400	0
Technology Fund - County Clerk			16	15,114	0
Technology Fund - County Treasurer			16	11,247	0
Special Landfill			16	2,021,000	0
Insurance Reserve			17	XX	XX
Special Highway Improvement			17	XX	XX
Special Machinery & Equipment			17	XX	XX
Capital Improvement Reserve			17	XX	XX
Capital Equipment Reserve			18	XX	XX
Noxious Weed Capital Outlay			18	XX	XX
Landfill Remediation Fund			18	XX	XX
War Memorial Reserve			18	XX	XX
TOTAL COUNTY				28,654,391	15,243,871
Publication			19 & 20		
Resolution					
Final Assessed Valuation					

Municipal Accounting Use Only

Reviewed by

Follow-up Yes No

Attest: 8-25, 2020

Hollie D. Melroy
Hollie D. Melroy, County Clerk



Keith Beggs
Ronald J. Jerni
Thomas L. Jerni
Governing Body

Computation to Determine Limit for 2021

Base Levy

1) Total Tax Levy Amount (Dollars) in 2020 (From 2020 Budget - Certificate Page)	15,164,091
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Percentage Adjustments

2) CPI Adjustment - 1.8% (Line 4 Percentage Multiplied by Line 1 --- Net Tax Levy)	272,954
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3) Value of New Improvements (From June 15th County Clerk Valuation Document) (Included both New Construction and remodel/Renovations Gains)	5,376,703
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4) 2020 Personal Property Valuation (From June 15th County Clerk Valuation Document)	19,928,987
2019 Personal Property Valuation (From June 15th County Clerk Valuation Document)	21,989,527
Increase in Total Personal Property Valuations (cannot be less than zero)	0

5) Real Property which has Change in Use (From June 15th County Clerk Valuation Document)	1,208,666
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6) Expiration of Property Tax Abatement (Assessed Valuation) (From June 15th County Clerk Valuation Document)	0
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6a) Expiration of TIF district, RHID, NRD or other similar property tax rebate or reduction program (incremental increase in assessed valuation over base)	0
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7) Total Assessed Value of Adjustments	6,585,369
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8) Total Assessed Valuation - June 15, 2020 (From June 15th County Clerk Valuation Document)	489,965,183
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9) Adjustment Percentage (Line 7 / (line 8 - Line 7))	1.3624%
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13) Dollar Value of Adjustments (Line 1 Multiplied by Line 9 Percentage)	206,589
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15) Total Percentage Adjustments	479,543
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Increased Tax Revenues Adjustment

16) Property Tax Revenues Spent on Debt Service in 2021 Budget	0
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17) Property Tax Revenues Spent PBC and Lease Payments; incurred prior to July 1, 2016	0
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18) Property Tax Revenues Spent on Special Assessments in 2021 Budget	0
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19) Property Tax Revenues Spent on Courty Judgments or Settlements and Associated Legal Costs in 2021 Budget	0
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20) Property Tax Revenues spent on Federal or State Mandates (effective after June 30, 2015) and Loss of Funding from Federal Sources after January 1, 2019 in 2021 Budget	0
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21) Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency in 2021 Budget	0
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22) Law Enforcement Expenses - 2021 Budget (Do not include bldg constr or remodeling costs)	5,115,482
Law Enforcement Expenses - 2020 Budget (Do not include bldg constr or remodeling costs)	5,002,679
CPI Adjustment - 1.8%	70,038
Law Enforcement Expenses - 2020 Budget (Indexed by CPI)	5,072,717
Increased Law Enforcement Expense in 2021 Budget	42,765

23) Fire Protection Expenses --- NONE	
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24) Emergency Medical Expenses - 2021 Budget (Do not include bldg constr or remodeling costs)	630,452
Emergency Medical Expenses - 2020 Budget (Do not include bldg constr or remodeling costs)	630,452
CPI Adjustment - 1.5%	9,457
Emergency Medical Expenses - 2020 Budget (Indexed by CPI)	639,909
Increased Emergency Medical Expense	0

Total Computed Tax Levy	15,686,400
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ALLOCATION OF MOTOR (MVT), RECREATIONAL (RVT) & 16/20M VEHICLE TAXES

2020 Funds with a Levy (2019 Tax - Levies)	Tax Levy Amount in 2020 Budget	Allocation for Year 2021				
		MVT	RV & Excise	16/20M Veh.	Commercial	Watercraft
General	7,837,202	575,148	12,008	9,346	41,995	2,851
Road & Bridge	4,561,004	334,718	6,989	5,439	24,440	1,659
Health	66,799	4,902	102	80	358	24
Noxious Weed	170,603	12,520	261	203	914	62
CDDO	57,660	4,231	88	69	309	21
Employee Benefit	2,470,822	181,326	3,786	2,947	13,240	899
TOTAL	15,164,090	1,112,845	23,235	18,084	81,255	5,517

0.073387
MVT Factor

0.001532
RVT Factor

0.001193
16/20M Factor

0.005358
16/20M Factor

0.000364
Factor

Note: Only allocated to funds that had a tax levy in 2020.

SCHEDULE OF TRANSFERS

Fund Transferred From:	Fund Transferred To:	Amount 2019	Amount 2020	Amount 2021	Statute
General	Capital Improvement Res.	\$ 745,000	\$ 700,000	\$ 1,000,000	19-120
General	Capital Equipment Res.	-	600,000	850,000	19-119
Hwy Improvement Reserve	Hwy Improvement Res.	-	-	-	68-590
Public Works	Hwy Equipment Res.	-	-	-	68-141g
Noxious Weeds	Nox. Weeds Eq. Res.	-	24,000	48,000	2-1318
Motor Vehicle	General				8-145 or 65-204
TOTAL		\$ 745,000	\$ 1,324,000	\$ 1,898,000	

STATEMENT OF INDEBTEDNESS

Purpose of Bonds	Date of Issue	Int. Rate %	Amount of Bonds Issued	Amount Outstanding. 1/1/2020	Date Due		Amount Due 2020		Amount Due 2021		
					Int.	Prin.	Int.	Prin.	Int.	Prin.	
G.O. Refunding - Series 2016 -- B I # 005072616845											
Transfer Station	7/26/2016	2 - 4%	7,050,000	2,845,000	February		44,800		41,500		
					August	August	44,800	225,000	41,500	235,000	

STATEMENT OF CONDITIONAL LEASE, LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION

Item/Service Purchased	Date of Contract	Term of Contract	Interest Rate %	Outright Purchase Price	Other Charges in Contract	Total Amount Financed	Amount Outstanding 1/1/2021	Payments Due 2/1/2021	Payments Due 8/1/2021
E911 Software									
Lease Purchase	11/19/2019	7 years	3.25%	7,517,196	0	3,442,692	0	321,751	321,751

GENERAL FUND

	2019	**2020**	**2021**
	Actual	Budget/Est.	Budget
Unreserved Fund Balance - Jan. 1	1,144,163	2,806,681	2,055,328
Taxes			
Ad Valorem Tax	7,500,225	7,680,458	XXXXXXXXXXXX
Delinquent Tax	51,990	32,000	33,000
Motor Vehicle Tax	435,380	575,852	575,148
Recreational Vehicle & Excise Tax	10,179	13,629	12,008
16/20 Ton Vehicle Tax	7,174	9,187	9,346
Commercial Motor Vehicle Tax	32,667	44,190	41,995
Watercraft Tax	0	3,742	2,851
Intangibles Tax	0	0	0
Local Sales Tax	2,572,155	2,182,500	2,190,000
Intergovernmental Revenue			
Mineral Production Tax	4,277	3,000	2,700
Local Alcoholic Liquor Fund	4,918	6,200	6,200
State Grants - Part C Infant Toddler	107,566	88,600	0
USD 418 - KSDE Categorical-McKids	142,303	165,000	0
USD 418 - KSDE Transportation-McKids	6,891	6,542	0
Grants - Misc	2,446	4,000	4,000
EMA Assist & Medicaid	8,358	12,000	12,000
City of McP. - E911 & Police	493,639	490,000	495,000
Other	0	5,000	5,000
Charges for Services			
Prisoner Care & Civil Proc.	57,980	62,000	65,000
Other Charges	55,391	52,000	54,000
Licenses, Fees and Permits			
Mortgage, Recording & UCC Fees	260,297	262,000	250,000
Penalty and Interest	136,883	75,000	70,000
County Officers' Fees & Diversion	62,996	60,500	61,000
Other Permits and Licenses	69,738	69,000	70,000
Gate Receipts - Old Mill Park	10,428	9,500	9,000
Use of Money & Property			
Interest Earnings	427,943	175,000	85,000
Rent of Facilities & Property	45,142	42,000	41,000
Miscellaneous			
Surplus Property & Reimbursements	12,010	100	100
Old Mill Museum Sales & Misc.	7,466	8,000	7,500
Gifts and Donations	16,697	9,000	9,000
Other & Insurance Pmts	43,540	5,000	5,000
Transfers	81,970	6,000	6,000
Current Revenue	12,668,650	12,157,000	4,121,848
Total Resources Available	13,812,813	14,963,681	6,177,176

GENERAL FUND -- EXPENDITURES

	Actual	**2020** Budget/Est.	**2021** Budget
Refund Interest on Taxes	1,345	1,800	1,800
Trsf closed funds	0	-	-
Total Refund Interest on Taxes	1,345	1,800	1,800
Commissioners			
Personal Services	81,820	86,852	89,458
Contractual Services	3,838	7,500	7,500
Commodities	270	650	650
Capital Outlay			
Department Total	85,927	95,002	97,608
County Counselor			
Personal Services	31,320	33,746	33,746
Contractual Services	2,417	9,500	9,500
Commodities	0		
Capital Outlay	0		
Department Total	33,737	43,246	43,246
Administrator/Finance			
Personal Services	257,234	288,500	294,270
Contractual Services	5,293	7,810	7,810
Commodities	2,920	4,100	4,100
Capital Outlay	1,385	0	0
Department Total	266,831	300,410	306,180
Data Processing			
Personal Services	122,190	130,000	133,900
Contractual Services	29,215	116,330	138,320
Commodities	5,696	4,650	4,650
Capital Outlay	32,909	55,200	55,200
Department Total	190,010	306,180	332,070
Clerk			
Personal Services	165,841	174,053	176,800
Contractual Services	5,796	8,377	7,377
Commodities	283	1,250	750
Capital Outlay	0	0	0
Department Total	171,920	183,680	184,927
Election			
Personal Services	7,717	15,000	9,000
Contractual Services	50,171	72,700	66,025
Commodities	2,986	6,000	3,200
Capital Outlay	0	0	0
Department Total	60,873	93,700	78,225
Treasurer			
Personal Services	178,605	179,400	186,500
Contractual Services	23,222	28,825	28,125
Commodities	1,594	2,400	2,400
Capital Outlay	860	0	0
Department Total	204,281	210,625	217,025
Register of Deeds			
Personal Services	155,212	166,627	178,800
Contractual Services	6,797	9,460	9,460
Commodities	377	1,100	1,100
Capital Outlay	0	0	0
Department Total	162,386	177,187	189,360

GENERAL FUND (Continued)

	2019	**2020**	**2021**
	Actual	Budget/Est.	Budget
Appraiser			
Personal Services	374,001	385,000	401,700
Contractual Services	46,143	37,155	39,905
Commodities	2,732	6,000	4,500
Capital Outlay	32,330	10,000	3,500
Department Total	455,206	438,155	449,605
Planning and Zoning/Sanitation			
Personal Services	100,219	102,250	105,800
Contractual Services	15,285	9,990	9,185
Commodities	2,335	3,440	3,200
Capital Outlay	5,660	500	1,300
Department Total	123,499	116,180	119,485
County Maintenance			
Personal Services	74,307	83,283	85,800
Contractual Services	1,108	11,590	11,590
Commodities	23,946	28,050	28,050
Capital Outlay	0	10,000	20,000
Department Total	99,360	132,923	145,440
Courthouse General			
Personal Services	0	0	0
Contractual Services	424,688	400,000	415,000
Commodities	15,061	15,000	16,000
Capital Outlay	0	135,000	335,000
Department Total	439,750	550,000	766,000
Bank Building			
Personal Services	0	0	0
Contractual Services	60,843	75,000	80,000
Commodities	1,805	6,000	6,000
Capital Outlay	193,018	200,000	50,000
Department Total	255,666	281,000	136,000
Emergency Management			
Personal Services	0	6,000	6,000
Contractual Services	21,619	43,500	43,500
Commodities	3,048	6,300	6,300
Capital Outlay	0	0	0
Department Total	24,667	55,800	55,800
Emergency Management-Communications			
Personal Services	775,916	881,000	920,500
Contractual Services	59,245	152,980	153,980
Commodities	2,243	28,150	24,000
E911 Tower Software	765,880	643,502	643,502
Capital Outlay	0	411,498	0
Department Total	1,603,284	2,117,130	1,741,982
Sheriff			
Personal Services	1,106,668	1,211,947	1,300,900
Contractual Services	212,138	228,050	238,050
Commodities	224,916	140,300	140,300
Capital Outlay	256,743	315,500	224,000
Department Total	1,800,464	1,895,797	1,903,250

GENERAL FUND (Continued)

	2019	**2020**	**2021**
	Actual	Budget/Est.	Budget
Jail			
Personal Services	734,713	780,000	812,500
Contractual Services	388,444	489,050	524,150
Commodities	42,951	50,200	51,500
Capital Outlay	69,288	82,000	82,100
Department Total	1,235,396	1,401,250	1,470,250
County Attorney, Victim/Witness			
Personal Services	414,600	481,312	451,385
Contractual Services	30,238	44,250	42,500
Commodities	24,280	19,000	19,000
Capital Outlay	19,852	19,440	15,000
Department Total	488,969	564,002	527,885
Unified Courts			
Personal Services	0	0	0
Contractual Services	192,878	201,736	200,190
Commodities	10,419	12,000	10,759
Capital Outlay	25,575	11,050	11,795
Department Total	228,873	224,786	222,744
Old Mill Park and Museum			
Personal Services	171,076	175,100	178,349
Contractual Services	62,941	55,350	55,325
Commodities	15,405	17,900	17,900
Capital Outlay	53,036	0	0
Department Total	302,458	248,350	251,574
4-H Fair			
Personal Services	0	0	0
Contractual Services	29,316	28,000	28,000
Commodities	0	1,000	1,000
Capital Outlay	0	5,000	5,000
Department Total	29,316	34,000	34,000
Infant Development			
Personal Services	178,732	210,553	25,000
Contractual Services	88,671	99,450	50,000
Commodities	2,064	3,900	0
Capital Outlay	5,076	9,750	0
Department Total	274,542	323,653	75,000
Crestwood Cemetery			
Contractual Services	3,682	5,000	5,000
Commodities	362	1,000	1,000
Total Department	4,044	6,000	6,000

GENERAL FUND (Continued)

	2019	**2020**	**2021**
	Actual	Budget/Est.	Budget
Nondepartmental			
City - County Airport	59,119	61,240	61,240
Economic Development	85,533	110,000	110,000
Coroner Fees	71,867	123,384	125,111
Ambulance	630,452	630,452	630,452
Special Fair	20,000	20,000	20,000
Soil Conservation	34,121	34,121	34,121
County Extension	298,096	301,100	281,100
Services for the Elderly	300,747	303,700	303,700
Mental Health	173,894	179,000	224,293
Domestic Violence/COVAP	11,500	11,500	11,500
STEPMC/Circles	15,000	15,000	15,000
Humane Society	18,000	18,000	18,000
Total Nondepartmental	1,718,329	1,807,497	1,834,517
Transfers To:			
Other	0		
Capital Improvement Reserve Fund	745,000	700,000	1,000,000
Capital Equipment Reserve Fund	0	600,000	850,000
Total Transfers	745,000	1,300,000	1,850,000
Total Expenditures	11,006,131.95	12,908,353	13,039,973
Unreserved Fund Balance - Dec. 31	2,806,681	2,055,328	XXXXXXXXXX
		Tax Required	6,862,797
		Delinquency Computation	2%
		Amount of 2020 Tax to be Levied	7,002,854

PUBLIC WORKS

	2019	**2020**	**2021**
	Actual	Budget/Est.	Budget
Unreserved Fund Balance - Jan. 1	1,223,841	1,057,685	217,901
Revenues:			
Ad Valorem Tax	3,972,033	4,469,784	XXXXXXXXXXXX
Delinquent Tax	44,118	34,000	31,500
Motor Vehicle Tax	423,289	305,019	334,718
Recreational Vehicle & Excise Tax	9,937	7,219	6,989
16/20 Ton Vehicle Tax	8,689	4,866	5,439
Commercial Motor Vehicle Tax	30,699	23,407	24,440
Watercraft Tax	0	1,982	1,659
Special City/County Highway	969,312	971,000	973,500
Charges for Services	95	75	75
Use of Property	770	770	770
Reimbursements	22,405	5,000	5,000
Surplus Property	27,700	15,000	15,000
Miscellaneous			
Transfers in	18,100	1,000	1,000
Current Revenue	5,527,146	5,839,122	1,400,090
Total Resources Available	6,750,987	6,896,807	1,617,991
Expenditures:			
Personal Services	1,915,540	2,025,871	2,099,000
Contractual Services	514,766	682,600	674,600
Commodities	2,856,759	2,999,525	3,287,225
Capital Outlay	406,237	970,910	878,700
Transfer to:			
Special Highway Improvement	0		
Special Machinery and Equipment	0		
Total Expenditures	5,693,301	6,678,906	6,939,525
Unreserved Fund Balance - Dec. 31	1,057,685	217,901	XXXXXXXXXXXX
		Tax Required	5,321,534
		Delinquency Computation	2%
		Amount of 2020 Tax to be Levied	5,430,137

HEALTH

	2019	**2020**	**2021**
	Actual	Budget/Est.	Budget
Unreserved Fund Balance - Jan. 1	393,154	293,092	96,808
Revenues:			
Ad Valorem Tax	78,225	65,463	XXXXXXXXXXXX
Delinquent Tax	1,378	1,600	1,600
Motor Vehicle Tax	14,236	5,980	4,902
Recreational & Excise Tax	334	142	102
16/20 Ton Vehicle Tax	298	95	80
Commercial Motor Vehicle Tax	1,029	459	358
Watercraft Tax		39	24
Grants	160,993	165,498	165,498
Medicaid/KANCARE	45,381	36,080	36,050
Fees/Insurance	274,364	245,000	250,000
Miscellaneous	4,818	500	500
Other	3,100		
Current Revenues	584,156	520,856	459,114
Total Resources Available	977,310	813,948	555,922

HEALTH (continued)	**2019**	**2020**	**2021**
Expenditures	Actual	Budget/Est.	Budget
Maternal & Infant (160)			
Contractual Services	724	5,850	2,200
Commodities	187	1,000	1,000
Program Total	911	6,850	3,200
Family Plannning (167)			
Contractual Services	17,727	32,050	29,150
Commodities	5,106	4,150	4,100
Program Total	22,833	36,200	33,250
Immunization Action Plan (171)			
Contractual Services	1,130	4,260	2,770
Commodities	0	800	800
Program Total	1,130	5,060	3,570
State Formula Grant (173)			
Contractual Services	198,087	156,550	186,350
Commodities	1,126	3,650	3,550
Program Total	199,213	160,200	189,900
Public Health Emergency Preparedness (176)			
Contractual Services	7,527	9,970	9,600
Commodities	125	1,400	1,400
Capital Outlay	0	0	0
Program Total	7,652	11,370	11,000
Ebola Response (180)			
Contractual Services	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Program Total	0	0	0
Women-Infants-Children -- WIC (183)			
Contractual Services	1,663	2,800	2,800
Commodities	5,146	3,050	2,950
Program Total	6,809	5,850	5,750
Other - Administration (189)			
Personal Services - all departments	320,266	415,160	417,000
Fringe Benefits	0	0	
Contractual Services	47,600	43,650	52,710
Commodities	7,806	7,800	7,200
Capital Outlay	69,998	25,000	25,000
Program Total	445,670	491,610	501,910
Total Expenditures	684,219	717,140	748,580
Unreserved Fund Balance - Dec. 31	293,092	96,808	XXXXXXXXXX
		Tax Required	192,658
		Delinquency Computation	2%
		Amount of 2020 Tax to be Levied	196,590

EMPLOYEE BENEFITS

	2019 Actual	**2020** Budget/Est.	**2021** Budget
Unreserved Fund Balance - Jan. 1	586,124	387,672	370,231
Taxes & Shared Revenues:			
Ad Valorem Tax	2,098,870	2,421,406	XXXXXXXXXX
Delinquent Tax	17,934	15,000	15,000
Motor Vehicle Tax	138,185	161,147	181,326
Recreational Vehicle & Excise Tax	3,279	3,814	3,786
16/20 Ton Vehicle Tax	4,354	2,571	2,947
Commercial Motor Vehicle Tax	9,083	12,366	13,240
Watercraft Tax	0	1,047	899
Reimbursements & Transfers	0	0	0
Current Revenues	2,271,705	2,617,351	217,197
Total Resources Available	2,857,829	3,005,023	587,428
Expenditures			
Unemployment Insurance K.S.A. 44-710e	9,501	33,250	36,800
Workmen's Compensation K.S.A. 44-505c	110,082	119,000	132,600
KPERS (Retirement) K.S.A. 74-4920	701,181	743,252	811,000
Social Security K.S.A. 40-2305	525,100	558,600	609,600
Medical Insurance	1,054,950	1,107,690	1,218,500
Dental Insurance	68,836	73,000	75,800
Payment for PTO & payroll clearing	507	0	0
Total Expenditures	2,470,157	2,634,792	2,884,300
Unreserved Fund Balance - Dec. 31	387,672	370,231	XXXXXXXXXX
		Tax Required	2,296,872
		Delinquency Computation	2%
		Amount of 2020 Tax to be Levied	2,343,747

NOXIOUS WEED

	2019 Actual	**2020** Budget/Est.	**2021** Budget
Unreserved Fund Balance - Jan. 1	48,300	103,187	68,046
Taxes & Shared Revenues			
Ad Valorem Tax	189,234	167,191	XXXXXXXXXX
Delinquent Tax	1,513	1,350	1,350
Motor Vehicle Tax	13,062	14,507	12,520
Recreational Vehicle & Excise Tax	306	343	261
16/20 Ton Vehicle Tax	259	231	203
Commercial Motor Vehicle Tax	953	1,113	914
Watercraft Tax	0	94	62
Sale of Chemicals & Labor	70,283	114,000	114,000
Use of Property	0	320	320
Sale of Surplus Property	0		
Misc	1,250	1,500	1,500
Current Revenues	276,860	300,649	131,131
Total Resources Available	325,160	403,836	199,177
Expenditures			
Personal Services	109,074	121,900	123,228
Contractual Services	20,568	27,240	27,240
Commodities	90,979	161,000	162,700
Capital Outlay	1,353	1,650	4,150
Transfer to Noxious Weed Cap. Out. Fund	0	24,000	48,000
Total Expenditures	221,973	335,790	365,318
Unreserved Fund Balance - Dec. 31	103,187	68,046	XXXXXXXXXX
		Tax Required	166,141
		Delinquency Computation	2%
		Amount of 2020 Tax to be Levied	169,532

CDDO - Intellectual and Developmental Disabilities	**2019**	**2020**	**2021**
	Actual	Budget/Est.	Budget
Unreserved Fund Balance - Jan. 1	112,451	62,518	9,940
Taxes & Shared Revenues			
Ad Valorem Tax	50,382	56,507	XXXXXXXXXX
Delinquent Tax	834	350	350
Motor Vehicle Tax	8,998	4,000	4,231
Recreational Vehicle & Excise Tax	210	100	88
16/20 Ton Vehicle Tax	137	90	69
Commercial Motor Vehicle Tax	682	345	309
Watercraft Tax	0	30	21
State Aid Grant	121,032	121,032	121,032
Admin Grant	156,516	155,701	157,330
Medicare - Basis Fee	0	0	0
Other		0	0
Current Revenues	338,791	338,155	283,431
Total Resources Available	451,242	400,673	293,371
Expenditures:			
Personnel	0	0	0
Fringe Benefits	0	0	0
Contractual Services	270,939	152,701	154,330
Commodities	785	0	0
Capital Outlay	0	0	0
Agency Appropriations - State	0	121,032	121,032
Agency Appropriations - Co	117,000	117,000	117,000
Total Expenditures	388,724	390,733	392,362
Unreserved Fund Balance - Dec. 31	62,518	9,940	XXXXXXXXXX
		Tax Required	98,991
		Delinquency Computation	2%
		Amount of 2020 Tax to be Levied	101,012

DEBT SERVICE	**2019**	**2020**	**2021**
	Actual	Budget/Est.	Budget
Unreserved Fund Balance - Jan. 1	8,911	8,911	8,911
Taxes & Shared Revenues			
Ad Valorem Tax			XXXXXXXXXX
Delinquent Tax			0
Motor Vehicle Tax			0
Recreational Vehicle & Excise Tax			0
16/20 Ton Vehicle Tax			0
Proceeds from GO Refunding			
Premium on sale of GO Refunding			
Interest Earnings			0
Revenues from Landfill Utility	655,950	314,600	318,000
Current Revenues	655,950	314,600	318,000
Total Resources Available	664,861	323,511	326,911
Expenditures			
Bond principal	550,000	225,000	235,000
Bond interest & commission	105,950	89,600	83,000
Bond Issuance costs		0	0
Payment Escrow agent - Refunding			
Total Expenditures	655,950	314,600	318,000
Unreserved Fund Balance - Dec. 31	8,911	8,911	8,911

COMMUNITY CORRECTIONS

	2019 Actual	**2020** Budget/Est.	**2021** Budget
Unreserved Fund Balance - Jan. 1	118,070.60	147,213	138,290
Revenues:			
Federal Grants		0	
State Grants	1,050,445.54	993,258	1,050,445
Fees & Charges for Services	41,017.52	39,000	39,000
Other	5,950.00	6,000	6,000
Current Revenue	1,097,413.06	1,038,258	1,095,445
Total Resources Available	1,215,483.66	1,185,471	1,233,735
Expenditures:			
Personal Services	553,257.97	585,000	598,400
Fringe Benefits	209,330.69	200,000	212,000
Contractual Services	291,823.39	245,000	305,000
Commodities	13,858.38	16,181	16,181
Capital Outlay	0.00	1,000	1,000
Total Expenditures	1,068,270.43	1,047,181	1,132,581
Unreserved Fund Balance - Dec. 31	147,213.23	138,290	101,154

COURT TRUSTEE PROGRAM

	2019 Actual	**2020** Budget/Est.	**2021** Budget
Unreserved Fund Balance - Jan. 1	108,873	113,966	111,986
Revenues:			
Fees & State Reimb.	253,916	255,000	245,000
Fees - Collections	84,406	83,600	75,600
Misc.	2,600	0	0
Current Revenues	340,922	338,600	320,600
Total Resources Available	449,795	452,566	432,586
Expenditures:			
Personnel Services	215,652	217,760	220,168
Fringe Benefits	80,856	83,620	84,860
Contractual Services	26,007	29,700	24,360
Commodities	13,204	8,000	12,000
Capital Outlay	110	1,500	2,000
Total Expenditures	335,829	340,580	343,388
Unreserved Fund Balance - Dec. 31	113,966	111,986	89,198

Telephone Tax E911 (Est. 2012; Fund 27)

	2019 Actual	**2020** Budget/Est.	**2021** Budget
Unreserved Fund Balance - Jan. 1	331,721	207,603	109,603
Revenues:			
Tax	221,449	220,000	221,000
Miscellaneous	2,083		0
Current Revenues	223,532	220,000	221,000
Total Resources Available	555,253	427,603	330,603
Expenditures:			
Contractual Services	217,102	220,000	225,000
Commodities	1,524	3,000	3,000
Capital Outlay	129,025	95,000	102,603
Total Expenditures	347,650	318,000	330,603
Unreserved Fund Balance - Dec. 31	207,603	109,603	0

SPECIAL ALCOHOL FUND	**2019** Actual	**2020** Budget/Est.	**2021** Budget
Unreserved Fund Balance - Jan. 1	12,990	6,397	1,897
Taxes & Shared Revenues			
Local Alcoholic Liquor Tax	9,407	10,500	10,500
Total Resources Available	22,397	16,897	12,397
Expenditures:			
Contractual Services			
- Omega House	3,000	4,000	4,000
- Prairie View	10,000	7,000	4,000
- Valley Hope	3,000	4,000	4,000
Total Expenditures	16,000	15,000	12,000
Unreserved Fund Balance - Dec. 31	6,397	1,897	397

SPECIAL PARK AND RECREATION	**2019** Actual	**2020** Budget/Est.	**2021** Budget
Unreserved Fund Balance - Jan. 1	39,893	38,212	24,462
Revenues:			
Local Alcoholic Liquor Tax	4,918	6,250	6,250
Total Resources Available	44,811	44,462	30,712
Expenditures:			
Old Mill Museum & Park	6,830	20,000	20,000
Other	0	0	0
Total Expenditures	6,599	20,000	20,000
Unreserved Fund Balance - Dec. 31	38,212	24,462	10,712

TECHNOLOGY FUND - Reg. Of Deeds	**2019** Actual	**2020** Budget/Est.	**2021** Budget
Unreserved Fund Balance - Jan. 1	66,635	80,954	43,554
Revenues:			
Fees	38,741	43,000	43,000
Interest Income			
Current Revenues	38,741	43,000	43,000
Total Resources Available	105,376	123,954	86,554
Expenditures:			
Personnel	0	0	0
Contractual	21,347	55,000	55,000
Commodities	409	15,000	15,000
Capital Outlay	2,666	10,400	10,400
Transfer - To General	0	0	0
Total Expenditures	24,422	80,400	80,400
Unreserved Fund Balance - Dec. 31	80,954	43,554	6,154

TECHNOLOGY FUND - County Clerk

	2019 Actual	**2020** Budget/Est.	**2021** Budget
Unreserved Fund Balance - Jan. 1	13,697	18,737	13,723
Revenues:			
Fees	9,685	10,100	10,100
Interest Income			
Current Revenues	9,685	10,100	10,100
Total Resources Available	23,382	28,837	23,823
Expenditures:			
Personnel		0	0
Contractual	910	6,014	6,014
Commodities	0		
Capital Outlay	3,735	9,100	9,100
Total Expenditures	4,645	15,114	15,114
Unreserved Fund Balance - Dec. 31	18,737	13,723	8,709

TECHNOLOGY FUND - County Treasurer

	2019 Actual	**2020** Budget/Est.	**2021** Budget
Unreserved Fund Balance - Jan. 1	9,111	2,247	1,147
Revenues:			
Fees	9,685	10,100	10,100
Interest Income			
Current Revenues	9,685	10,100	10,100
Total Resources Available	18,796	12,347	11,247
Expenditures:			
Personnel		0	0
Contractual	10,000	7,200	7,247
Commodities	0	0	0
Capital Outlay	6,549	4,000	4,000
Total Expenditures	16,549	11,200	11,247
Unreserved Fund Balance - Dec. 31	2,247	1,147	0

SPECIAL LANDFILL
K.S.A. -19-2662

	2019 Actual	**2020** Budget/Est.	**2021** Budget
Unreserved Fund Balance - Jan. 1	28,470	68,077	65,077
Revenues:			
Special Assessments	1,646,152	1,995,000	1,995,000
Delinquent Tax	25,456	22,000	22,000
Current Revenues	1,671,608	2,017,000	2,017,000
Total Resources Available	1,700,077	2,085,077	2,082,077
Expenditures			
Contractual Services	1,632,000	2,020,000	2,021,000
Refunds	0	0	0
Total Expenditures	1,632,000	2,020,000	2,021,000
Unreserved Fund Balance - Dec. 31	68,077	65,077	61,077

INSURANCE RESERVE FUND	**2019**
K.S.A. 12-2615	Actual
Unreserved Fund Balance - Jan 1	1,049,749
Revenues:	
Transfer from General Fund	
Transfer from Emp. Ben. Fund	
Interest	
Total Resources Available	1,049,749
Expenditures	
Unreserved Fund Balance - Dec. 31	1,049,749

SPECIAL HIGHWAY IMPROVEMENT	**2019**
K.S.A. 68-590	Actual
Unreserved Fund Balance - Jan. 1	2,534,252
Revenues:	
Transfer from Pubic Works	0
A/R McPherson City	0
Other - Fed Funds Exchange	203,852
Total Resources Available	2,738,104
Expenditures	0
Unreserved Fund Balance - Dec. 31	2,738,104

SPECIAL MACHINERY AND EQUIP.	**2019**
K.S.A. 68-141g	Actual
Unreserved Fund Balance - Jan. 1	915,925
Revenues:	
Transfer from Road & Bridge	0
Interest	
Total Resources Available	915,925
Expenditures	0
Unreserved Fund Balance - Dec. 31	915,925

CAPITAL IMPROVEMENT RESERVE	**2019**
K.S.A. 19-120	Actual
Unreserved Fund Balance - Jan. 1	1,139,827
Revenues:	
Transfer from General Fund	500,000
Donations	
Total Resources Available	1,639,827
Expenditures	751,720
Unreserved Fund Balance - Dec. 31	888,108

CAPITAL EQUIPMENT RESERVE K.S.A. 19-119	**2019** Actual
Unreserved Fund Balance - Jan. 1	693,848
Revenues:	
Transfer from General Fund	245,000
Reimbursements	10,633
Total Resources Available	949,481
Total Expenditures	778,454
Unreserved Fund Balance - Dec. 31	171,027

NOXIOUS WEED CAPITAL OUTLAY K.S.A. 19-119	**2019** Actual
Unreserved Fund Balance - Jan. 1	97,193
Revenues:	
Transfer from Noxious Weed	0
Sale of Surplus Property	
Interest	
Total Resources Available	97,193
Total Expenditures	9,635
Unreserved Fund Balance - Dec. 31	87,558

LANDFILL REMEDIATION RESERVE K.S.A. 19-119	**2019** Actual
Unreserved Fund Balance - Jan. 1	1,268,239
Revenues:	
Assessments	
Interest	
Total Resources Available	1,268,239
Total Expenditures	0
Unreserved Fund Balance - Dec. 31	1,268,239

War Memorial	**2019** Actual
Unreserved Fund Balance - Jan. 1	3,336
Revenues:	
Interest	0
Total Resources Available	3,336
Total Expenditures	0
Unreserved Fund Balance - Dec. 31	3,336

STATE OF KANSAS, COUNTY OF MCPHERSON, SS:

Dawn Schnepf

of lawful age, being first duly sworn, depose and saith, he/she is Legal Representative of

The McPherson Sentinel

twice weekly newspaper printed in the State of Kansas, and published in and of general circulation in McPherson County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is published at least twice weekly and has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of McPherson, Kansas in said County as second class matter.

That a notice of which a true copy is hereto attached, was published in the regular and entire Sunday issue of said THE MCPHERSON SENTINEL for 1 day, the first being made on the 26th day of July, A.D., 2020, and the last on the 26th day of July, A.D., 2020.

Affiant further says that he/she has personal knowledge of the statements above set forth, and that they are true.

Dawn R. Schnepf

Subscribed and sworn to before me this
27th day of July, A.D., 2020

[Signature]
Notary Public.

Printer's Fees, \$94.50



Published in *The McPherson Sentinel*, July 26, 2020 11

Notice of Hearing — 2021 Budget
The governing body of McPherson County, Kansas will meet on August 10, 2020 at 9:30 A.M. at 122 West Main, 5th Floor, McPherson, KS. McPherson, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed tax of all funds and the proposed budget for the year 2021. The proposed budget and the proposed tax rate will be available at this hearing.

BUDGET SUMMARY
The expenditures and the amount of 2020 taxes to be levied to establish the maximum funds of the 2021 Budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

FIRE DISTRICTS	Fund	2019		2020		PROPOSED BUDGET 2021	
		Actual Expenditures	Actual Tax Rate*	Budget or Estimate of Expenditures	Estimated Tax Rate*	Amount of 2020 Tax to be Levied	Est. Tax Rate*
#1 General	125,486	5.974	142,500	6.767	138,500	124,500	6.760
#1 Ambulance	141,033	5.007	150,000	3.889	155,000	71,850	3.905
#1 Fire - Special Equipment	35,274	0	0	0	0	0	0
#1 Ambulance - Capital Exp.	0	0	0	0	0	0	0
#2 General	90,609	2.777	153,850	3.898	166,500	131,774	4.848
#2 Ambulance	108,449	2.958	130,000	3.223	130,000	84,477	2.372
#2 Fire - Special Equipment	35,274	0	0	0	0	0	0
#2 Ambulance - Special Exp.	0	0	0	0	0	0	0
#3 General	181,580	4.726	194,520	4.727	195,120	183,312	4.727
#3 Fire - Special Equipment	141,207	0	0	0	0	0	0
#4 General	60,216	6.131	59,000	6.134	60,900	58,816	6.121
#4 Sp. Equipment	47,728	0	0	0	0	0	0
#5 General	201,198	4.068	207,050	4.091	204,500	192,581	4.091
#5 Fire - Special Equipment	44,975	0	0	0	0	0	0
#6 General	49,804	8.089	89,000	10.106	86,000	87,998	9.851
#6 Sp. Equipment	0	0	0	0	0	0	0
#7 General	234,930	3.978	302,500	5.044	308,500	149,144	4.059
#7 Sp. Equipment	0	0	0	0	0	0	0
#8 General	102,334	5.228	113,300	5.228	121,300	109,535	6.089
#8 Sp. Equipment	0	0	0	0	0	0	0
#9 General	280,482	10.319	26,000	9.538	260,000	236,207	9.725
#9 Sp. Equipment	14,000	0	0	0	0	0	0
#10 General	21,328	3.903	25,350	4.256	28,700	26,389	4.738

* Tax Rates are expressed in mills.
Holly D. Meloy
County Clerk

STATE OF KANSAS, COUNTY OF MCPHERSON, SS:

Dawn Schnepf

of lawful age, being first duly sworn, depose and saith, he/she is Legal Representative of

The McPherson Sentinel

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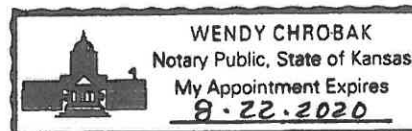
Affiant further says that he/she has personal knowledge of the statements above set forth, and that they are true.

Dawn R. Schnepf

Subscribed and sworn to before me this
27th day of July, A.D., 2020.

[Signature]
Notary Public.

Printer's Fees, \$108.68



(Published in The McPherson Sentinel, July 26, 2020) 11

Notice of Hearing - 2021 Budget
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Detailed budget information is available at the County Administrator's Office, McPherson County Courthouse, McPherson, Kansas and will be available at this hearing.

BUDGET SUMMARY
The Expenditures and the Amount of 2020 Tax to be Levied (as shown below) establish the maximum limits of the 2021 Budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

Fund	2019		2020		PROPOSED BUDGET 2021		
	Actual Expenditures	Actual Tax Rate*	Budget or Estimate of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2020 Tax to be Levied	Est. Tax Rate*
General	11,005,132	16.983	12,908,353	16.605	13,039,973	7,002,854	14.293
Public Works	5,693,301	8.985	6,678,806	9.664	6,939,525	5,430,137	11.083
Health	884,219	0.177	717,140	0.142	748,580	196,590	0.401
Employee Benefits	2,470,157	4.747	2,634,792	5.235	2,884,300	2,343,747	4.783
Noxious Weed	221,973	0.428	335,700	0.362	365,316	169,532	0.346
Comm. Developmental Svcs.	388,724	0.114	390,733	0.123	392,362	101,012	0.205
Debt Service	655,950	0	314,600	0	318,000	0	0
Community Corrections	1,068,270	0	1,047,181	0	1,132,581	0	0
Court Trustee Fund	335,829	0	340,580	0	343,386	0	0
Telephone Tax (2012)	347,650	0	318,000	0	330,803	0	0
Special Alcohol	16,000	0	15,000	0	12,000	0	0
Special Park & Recreation	6,599	0	20,000	0	20,000	0	0
Tech Fund - Register of Deeds	24,422	0	80,400	0	80,400	0	0
Tech Fund - County Clerk	4,645	0	15,114	0	15,114	0	0
Tech Fund - County Treasurer	16,549	0	11,200	0	11,247	0	0
Special Landfill	1,632,000	0	2,020,000	0	2,021,000	0	0
Insurance Reserve	xx	xx	xx	xx	xx	xx	xx
Special Highway Improvement	-	xx	xx	xx	xx	xx	xx
Special Machinery & Equip.	-	xx	xx	xx	xx	xx	xx
Noxious Weeds Cap. Equip.	9,635	xx	xx	xx	xx	xx	xx
Capital Improvement Reserve	751,720	xx	xx	xx	xx	xx	xx
Capital Equipment Reserve	778,454	xx	xx	xx	xx	xx	xx
County Totals	26,112,230	31.414	27,847,789	32.131	28,654,391	15,243,871	31.112
Less: Transfers	745,000		1,324,000		1,898,000		
Net Expenditures	25,367,230		26,523,789		26,756,391		
Total Tax Levied	14,112,484		15,164,091		XXXX		
Assessed Valuation	450,849,072		474,012,694		489,965,183		
Outstanding Indebtedness, as of January 1,	2019		2020		2021		
General Obligation Bonds	3,620,000		3,070,000		2,845,000		
Lease Purchase Principal	0		4,000,000		3,442,892		

* Tax Rates are expressed in mills.

Hollie D. Melroy
County Clerk

154623